

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, *et al.*,

("the Debtors")

Chapter 11

Case No. 05-44481 (RDD) Jointly
Administered

Schedule No.: 2120

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(2) FOR FILED
CREDITOR, SAMUEL SON & CO LTD, IN THE AMOUNT OF \$97,728.50, TO STONEHILL
INSTITUTIONAL PARTNERS, L.P.**

To Transferor: SAMUEL SON & CO LTD
Attn: DON PULEY, C.F.O & EXEC. V.P.
2360 DIXIE ROAD
MISSISSAUGA, ON L4Y 1Z7
CANADA

PLEASE TAKE NOTICE that the transfer of \$97,728.50 of the above-captioned General Unsecured claim has been transferred to:

Transferee: Stonehill Institutional Partners, L.P.
Attn: Steve Nelson
c/o Stonehill Capital Management
885 Third Avenue, 30th Floor
New York, NY 10022
Phone: 212-739-7474

The evidence of transfer of claim is attached hereto. An excerpt from the claims agent website listing the claim is attached.

No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of the date of this notice, you must file a written objection with the Office of the Clerk, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, NY 10004-1408. If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

(FOR CLERK'S OFFICE USE ONLY):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent ____ Transferee ____ Debtors's Attorney ____

Deputy Clerk

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Delphi Automotive Systems, LLC, *et al.*

Debtor

Case No. 05-44640

Chapter 11

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that the claim of Samuel, Son & Co., Ltd. ("Assignor") against the Debtor in the amount of \$97,728.50 and all claims of Assignor against Debtor have been transferred and assigned to Stonehill Institutional Partners, L.P. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

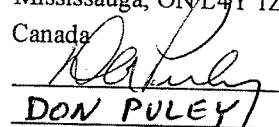
I, the undersigned Assignor of the claims described above, hereby assign and transfer my claims and all rights thereto to Stonehill Institutional Partners, L.P. according to the terms of the Assignment of Claim duly executed by me on the date hereof. I have a claim against the Debtor that has not been previously transferred, and the Debtor has neither objected to nor satisfied this claim. The clerk of this Court is authorized to change the address of record regarding the claim to that of Assignee listed below. I also waive my right to object to the assignment and any notice or hearing requirements pursuant to Rule 3001 of the Bankruptcy Rules.

ASSIGNEE: Stonehill Institutional Partners, L.P.

Address: Re: Delphi Corp., et al. claim
c/o Stonehill Capital Management
885 Third Avenue, 30th Floor
New York, NY 10022

ASSIGNOR: Samuel, Son & Co., Ltd.

Address: 2360 Dixie Rd
Mississauga, ON L4Y 1Z7
Canada

Signature: 

Name: DON PULEY

Title: CFO & EXEC V.P.

Date: Feb 24/06

Creditor Data for Claim Number 2120

Creditor Name: Samuel Son & Co Creditor Notice Name: Michelle Pritchard	Date Claim Filed: 2/27/2006 Delphi Claim #: 2120 Court Claim #: 2120 Amend/Replace? No						
Debtor Name: Delphi Automotive Systems LLC Case Number: 05-44640							
Claim Nature: General Unsecured Amount of Claim: \$97,728.50	Creditor Info Altered? N Objection Filed? Y Basis: Wrong Debtor Total Amount: \$0.00 Objection History <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 15%;">Basis</th> <th style="width: 15%;">Status</th> <th style="width: 70%;">Notes</th> </tr> </thead> <tbody> <tr> <td>Wrong Debtor</td> <td>Resolved</td> <td>Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 Modifying Certain Claims Identified in Thirteenth Omnibus Claims Objection on Exhibits E-1 and E-2 ("Thirteenth Omnibus Claims Objection Order - Exhibits E-1 and E-2") (Exhibit E-1 - Claims Subject to Modification)</td> </tr> </tbody> </table>	Basis	Status	Notes	Wrong Debtor	Resolved	Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 Modifying Certain Claims Identified in Thirteenth Omnibus Claims Objection on Exhibits E-1 and E-2 ("Thirteenth Omnibus Claims Objection Order - Exhibits E-1 and E-2") (Exhibit E-1 - Claims Subject to Modification)
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Schedule: Schedule Amt:							